

Board of Assessors - Feb. 21, 2006 – Present: Falco, Borders, Wheeler, Marconi, O'Regan, Varley, Absent: Bovard

1. Public Hearing – Guests: Charles & Nanette Robinson
2. No questions from guests, "We came to hear your deliberations."
3. Documents on loan from Rodney Jester: *Ultimate Tax Reform: Public Revenue from Land Rent* published by Civil Society Institute, Santa Clara, CA
4. Comments:
5. In the past we have taken town projections for the Community Standard of Living (CSL) plus estimates for county/school taxes
6. CSL doesn't provide for the future of Arden, only provides for the here and now. There should also be a monetary commitment to the future. We have an obligation to the future.
7. The Green Book (GB) has the past court cases one of which refers to the trust as a "charitable trust", this has always been a rub in the budget process, even the prudent reserve.
8. Problems with wealthy townships is they are always involved with one lawsuit of another. One or two people have more power than they should, not in Arden because the Town hands us a budget.
9. Another use of the reserve is the Town has flexibility in the budget process.
10. Part of the "experiment" was to increase the experiment to other parts, this would even out the LRs,
11. Don't see evidence that will happen, we decide what and when we want things. What capital projects are we talking about? If we had more money, would this be re-evaluated?
12. [from the floor] Assume that 75K might become an "imprudent reserve", the town might be better off raising money at the time we need it. Large reserve takes away deliberation.
13. [from the floor] Who determines the CSL? Who checks?
14. CSL is determined by budget items.
- 15. Motion: We move forward in discussion by adopting CLS as promoted by Harold Monfort et al as our basis of action. Seconded. Aye 5, Nay 1.**

[General discussion moved to factors]

16. Good generally, as one who has lived both on and off Harvey Rd., they make a difference.
17. Actual issue of factors is over and above personal choice.
18. Factors are a bad idea.
19. Land adjacent to the woods is more valuable.
20. As imperfect or subjective an issue, every individual looks at this in a different way, in a property transfer [woods] command a higher price. It is some measure of the value.
21. If we want to change the factors in a substantial way, we must have a solid basis of evidence to do so.

22. The only way to determine FRV is "Is it fair? Is this level of fairness right for me?" So once we arrive, we've defined it.
23. We need date to change things significantly.
24. Factors as a percentage seems strange, the value of the woods is the value of the woods, size of the lot should not matter. A flat rate might be fairer.
25. Does a large leasehold really use a higher percentage of town services?
26. Where do we have a place to build consensus? At Public Hearings such as this, and other called discussions groups, as well as by motions to Town Assembly.
27. Factors as levied now is a tax on your front yard, a narrow front changes the amount.
28. What would be the effect of a flat rate? We would need to calculate the difference for each leasehold affected.
- 29. Motion: Move that we continue current factors without any change.**  
**Seconded. Aye 5, Nay 1.**
- 30. Motion to adjourn. All in favor Aye 6.**

Respectfully submitted,

Elizabeth Varley, Secretary